

SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001(ss) be amended to read as follows:

- 1 Page 223, delete lines 11 through 19 and insert:
- 2 “(1) A taxpayer required to file a personal property
- 3 return under IC 6-1.1-3-7 may make an election to
- 4 apply 50 IAC 4.2 to the assessment of its property; and
- 5 (2) A taxpayer subject to taxation under IC 6-1.1-8 may
- 6 make an election to apply 50 IAC 5.1 to the assessment
- 7 of its property.”
- 8 Page 223, delete lines 22 through 29 and insert the
- 9 following:
- 10 “(f) A taxpayer required to file a personal property
- 11 return under IC 6-1.1-3-7 shall make the election provided
- 12 by subsection (d)(1) by filing on or before August 15, 2002,
- 13 a special amended return on which the assessment of the
- 14 taxpayer’s property is determined under 50 IAC 4.2.
- 15 (g) A taxpayer subject to taxation under IC 6-1.1-8 shall
- 16 make the election provided by subsection (d)(2) by filing on
- 17 or before August 15, 2002:
- 18 (1) an amended statement of value under IC 6-1.1-8-19;
- 19 and
- 20 (2) amended statements under IC 6-1.1-8-23, on which
- 21 the assessment of its property is determined under 50
- 22 IAC 5.1.
- 23 (h) A taxpayer that fails to timely file a special amended
- 24 personal property under subsection (f) or amended
- 25 statements under subsection (g) is not entitled to make the
- 26 election provided by subsection (d).
- 27 (i) IC 6-1.1-16 applies to a special amended return filed
- 28 under subsection (f).

1 **(j) IC 6-1.1-8 applies to an amended statement of value or**
 2 **other statements filed under subsection (g) except that:**

3 **(1) The department of local government finance shall**
 4 **issue the notification required by IC 6-1.1-8-28(a) by**
 5 **September 15, 2002, and shall issue the notification**
 6 **required by IC 6-1.1-8-29 by October 1, 2002; and**

7 **(2) A township assessor shall make the certification of**
 8 **value required by IC 6-1.1-8-24 by September 15, 2002.**

9 **(k) A taxpayer who files a special amended return under**
 10 **subsection (f) is entitled to file another amended return**
 11 **under IC 6-1.1-3-7.5 within the time permitted by that**
 12 **section. However, for purposes of this section:**

13 **(1) in the case of a taxpayer who makes an election**
 14 **under subsection (f) any changes made in an amended**
 15 **return filed under IC 6-1.1-3-7.5 must conform to 50**
 16 **IAC 4.2; and**

17 **(2) in the case of a taxpayer who does not make an**
 18 **election under subsection (f), any changes made in an**
 19 **amended return filed under IC 6-1.1-3-7-5 must**
 20 **conform to 50 IAC 4.3."**

21 Page 223, line 30, delete "(g)" and insert "(l)."

22 Page 233, line 40, delete "(h)" and insert "(m)."

23 (Reference is to HB 1001(ss) as reprinted June 13, 2002.)

Senator WEATHERWAX